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STATEMENT UNDER 37 CFR 3.73(b)	
Applicant/Patent Owner: Peter Bernhard KAARS	
Application No./Patent No.:09/900,335 Fil	ed/Issue Date: July 5, 2001
Entitled: SUBSTITUTING URL FOR ATTACHMENT IN FORW	ARDING ELECTRONIC CONTENT
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2. an assignee of less than the entire right, title and interest. The extent (by percentage) of its ownership interest is _ in the patent application/patent identified above by virtue of eith	%
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The undersigned (whose title is supplied below) is authorized t	o act on behalf of the assignee.
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